
GENERAL FUND

GENERAL FUND is used to account for resources traditionally associated with government which are not required legally or by sound management principles to be accounted for in another fund.

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE A-1

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 2001

(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2000)

		<u>2001</u>		<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Property taxes	\$10,353,159	\$10,508,691	\$ 155,532	\$9,765,684
Sales and use taxes	792,363	804,771	12,408	782,723
Franchise fees	2,514,933	2,954,186	439,253	2,510,282
Utility service taxes	<u>3,599,900</u>	<u>3,923,039</u>	<u>323,139</u>	<u>3,840,332</u>
	<u>17,260,355</u>	<u>18,190,687</u>	<u>930,332</u>	<u>16,899,021</u>
Licenses and permits:				
Business licenses and permits	501,500	486,346	(15,154)	476,704
Construction permits	<u>304,300</u>	<u>343,575</u>	<u>39,275</u>	<u>374,945</u>
	<u>805,800</u>	<u>829,921</u>	<u>24,121</u>	<u>851,649</u>
Intergovernmental:				
State revenue sharing	1,386,306	1,365,333	(20,973)	1,365,982
Grants	1,052,849	333,801	(719,048)	734,919
Other state and local revenues	<u>3,101,293</u>	<u>3,099,525</u>	<u>(1,768)</u>	<u>3,074,437</u>
	<u>5,540,448</u>	<u>4,798,659</u>	<u>(741,789)</u>	<u>5,175,338</u>
Charges for services:				
Public safety	25,500	45,776	20,276	36,200
Culture/Recreation	455,000	377,680	(77,320)	198,754
Internal charges	4,171,940	4,171,940	-	3,553,306
Other	<u>161,400</u>	<u>215,672</u>	<u>54,272</u>	<u>188,292</u>
	<u>4,813,840</u>	<u>4,811,068</u>	<u>(2,772)</u>	<u>3,976,552</u>
Fines and Forfeitures	<u>237,750</u>	<u>321,897</u>	<u>84,147</u>	<u>281,213</u>
Other:				
Interest	320,852	307,764	(13,088)	337,987
Other	<u>282,089</u>	<u>342,962</u>	<u>60,873</u>	<u>369,200</u>
	<u>602,941</u>	<u>650,726</u>	<u>47,785</u>	<u>707,187</u>
Total revenues	<u>29,261,134</u>	<u>29,602,958</u>	<u>341,824</u>	<u>27,890,960</u>

(Continued)

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE A-1
(Continued)

GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - BUDGETARY BASIS

FISCAL YEAR ENDED SEPTEMBER 30, 2001

(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 2000)

	<u>2001</u>		Variance	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
Expenditures:				
Current:				
General Government:				
Mayor and council	\$ 218,871	\$ 214,682	\$ 4,189	\$ 95,311
City manager	716,226	662,563	53,663	641,611
City clerk	266,217	264,624	1,593	215,828
Finance	1,566,484	1,468,341	98,143	1,307,021
Legal	492,606	482,192	10,414	362,649
Personnel	693,889	598,172	95,717	458,092
Budget/administration management (1)	193,642	159,206	34,436	201,884
Computer information processing (1)	631,923	596,508	35,415	566,040
Non-departmental:				
Intragovernment charges for insurance	2,082,450	1,971,357	111,093	1,611,159
Employee benefits	2,197,541	2,157,520	40,021	2,099,302
Other	442,054	370,514	71,540	541,307
Total non-departmental	<u>4,722,045</u>	<u>4,499,391</u>	<u>222,654</u>	<u>4,251,768</u>
Total general government	<u>9,501,903</u>	<u>8,945,679</u>	<u>556,224</u>	<u>8,100,204</u>
Public works	1,827,402	1,804,779	22,623	1,580,656
Public safety	10,568,897	10,414,711	154,186	#####
Culture/recreation	6,077,272	5,917,802	159,470	5,369,869
Community planning and development	1,905,644	1,541,833	363,811	1,610,596
Grants/aids	347,548	343,814	3,734	303,581
Capital outlay	<u>1,903,426</u>	<u>633,242</u>	<u>1,270,184</u>	<u>1,005,078</u>
Total expenditures	<u>32,132,092</u>	<u>29,601,860</u>	<u>2,530,232</u>	<u>#####</u>
Excess (deficiency) of revenues over expenditures	<u>(2,870,958)</u>	<u>1,098</u>	<u>2,872,056</u>	<u>(374,934)</u>
Other financing sources (uses):				
Operating transfers in	1,716,350	873,559	(842,791)	1,121,213
Operating transfers out	<u>(1,304,386)</u>	<u>(1,229,160)</u>	<u>75,226</u>	<u>(772,701)</u>
Total other financing sources (uses)	<u>411,964</u>	<u>(355,601)</u>	<u>(767,565)</u>	<u>348,512</u>
Deficiency of revenues and other financing sources over expenditures and other uses	#####	<u>\$ (354,503)</u>	<u>\$ 2,104,491</u>	<u>\$ (26,422)</u>
Appropriated beginning fund balance	<u>\$ 2,458,994</u>			

(1) Both of these divisions fall under the same budgetary level of control, but are shown separately for informational purposes.